



Approved

1. **CALL TO ORDER/PLEDGE TO THE FLAG:** Mayor **OLERUD** called the Board of Equalization meeting to order at 6:30 p.m. in the Assembly Chambers and led the pledge to the flag.

2. **ROLL CALL:** **Present:** Mayor Douglas **OLERUD**, and Assembly Members Cheryl **STICKLER**, Paul **ROGERS**, Gabe **THOMAS**, Jerry **LAPP**, Caitlin **KIRBY** and Carol **TUYNMAN**.

**Staff Present:** Dean **OLSEN**/Assessor, Alekka **FULLERTON**/Borough Clerk, Donna **LAMBERT**/Administrative Assistant.

**Appellant Present:** George **SWIFT** (on zoom) on behalf of Haines Residences, LLC

### 3. **APPROVAL OF AGENDA**

**Motion:** **ROGERS** moved to "approve the agenda," and the motion carried unanimously.

4. **SWEARING IN OF BOARD MEMBERS:** **OLERUD** administered the following oath to the members of the Board of Equalization:

*Do you solemnly swear (or affirm) that you will support the Constitution and laws of the United States, the Constitution and laws of the State of Alaska, and the Charter and laws of the Haines Borough, and that you will faithfully and impartially perform the duties of 2020 Board of Equalization Member to the best of your ability, and that you will not allow your actions as a member of the Board of Equalization to be influenced by personal or political relationships or obligations?*

All members of the Board of Equalization responded in the affirmative.

5. **SWEARING IN OF STAFF AND APPELLANT:** **OLERUD** administered the following oath to the assessor and appellant:

*Do you solemnly swear (or affirm) that the testimony you shall give shall be the truth, the whole truth, and nothing but the truth?*

The appraiser and all appellants responded in the affirmative.

6. **OVERVIEW AND INSTRUCTIONS:** **OLSEN** provided his overview and instructions for the Board of Equalization (BOE). **OLSEN** is a Board Certified Assessor and summarized the BOE process.

### 7. **APPEALS**

#### A. **Appeal # 2021-07**

Subject property: **C-PSS-00-06A0**

Appellant: **Haines Residences, LLC**

**2021 Assessed Value:** (site) \$251,400 (building) \$4,317,400 (Total) \$4,568,800

**Assessor's Revised Value:** (site) \$251,400 (building) \$4,067,000 (Total) \$4,318,400

**Owner's Estimated Value:** (site) \$175,000 (building) \$2,545,807 (Total) \$2,720,807

**Alleged grounds for appeal:** Property Value is excessive (valued in excess of fair market value)

Evidence presented shows that the appeal procedural requirements were complied with and the appellate documents submitted are part of this record. After inquiry, no board member disclosed a conflict of interest.

**George SWIFT**, on behalf of **Haines Residences, LLC** presented his appeal arguments.

**OLSEN** explained the assessor's recommendations.

The Board asked questions and deliberated.

**Motion: ROGERS** moved to "decline the appeal and uphold the Assessor's revised value of \$4,318,400," and the motion carried unanimously.

The Board found as follows:

**Findings of Fact:** Based on the evidence submitted, upon which the Board relied to reach its decision:

1. The appeal procedural requirements were satisfactorily met.
2. The Appellant was present and was provided the opportunity to offer testimony and evidence during the hearing.
3. The Assessor was present and was provided the opportunity to offer testimony of witnesses and evidence during the hearing.
4. The Board found that the cost approach was the appropriate method to value the Aspen Hotel.
5. The Board found that a Hotel is a long term investment and it is not appropriate to change the assessed value based on year to year business receipts.
6. The Board found that it would be unfair and unequal to discount property value due to COVID-19.
7. Based on evidence adduced, the board found that there was no evidence of excess valuation presented.

**B. Appeal # 2021-15**

Subject property: **C-CIA-01-0100**

Appellants: **Kathleen & Lloyd Gilman**

<b>2021 Assessed Value:</b>	(site) \$ 57,605	(building) \$1,600	(Total) \$59,200
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<b>Assessor's Revise Value:</b>	(site) \$45,700	(building) \$1,600	(Total) \$47,300
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<b>Owner's Estimated Value:</b>	(site) \$ 0	(building) \$0	(Total) \$ 00
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**Alleged grounds for appeal:** Property has no value.

Evidence presented shows that the appeal procedural requirements were complied with and the appellate documents submitted are part of this record.

**GILMANS** did not appear.

**OLSEN** explained the assessor's recommendations.

The Board asked questions and deliberated.

**Motion: THOMAS** moved to “deny the appeal and uphold the Assessor’s valuation since no evidence has been presented to change the valuation”, and the motion carried unanimously.

The Board found as follows:

**Findings of Fact:** Based on the evidence submitted, upon which the Board relied to reach its decision:

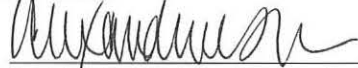
1. The appeal procedural requirements were satisfactorily met.
2. The Appellant was provided with notice of this hearing and the opportunity to offer testimony of witnesses and evidence during the hearing. The Appellant was not present.
3. The Assessor was present and was provided the opportunity to offer testimony of witnesses and evidence during the hearing.
4. Based on evidence adduced, the board found that there was no evidence presented of an improper method of valuation, unequal assessment or that the value was excessive.

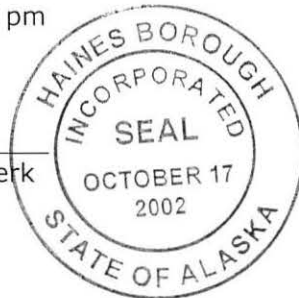
**8. PUBLIC COMMENTS:** None

**9. ANNOUNCEMENTS/ASSEMBLY COMMENTS: STICKLER, THOMAS, KIRBY, TUYNMAN, ROGERS, LAPP**

**10. ADJOURNMENT** – 8:12 pm

ATTEST:

  
Alekka Fullerton, Borough Clerk



  
Douglas Olerud, Mayor